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MEG00-009B

Application no. 10/614,928

December 11, 2006



TO: Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

FROM: Stephen B. Ackerman, Reg. No. 37,761  
28 Davis Avenue  
Poughkeepsie, N.Y. 12603

SUBJECT: Serial #: 10/614,928  
File Date: July 8, 2003  
Inventor: Jin-Yuan Lee  
Examiner: Menz, Douglas M.  
Art Unit: 2891  
Title: Structure of High Performance Combo Chip and Processing Method  
Customer Number: 28112

### RESPONSE TO NON-FINAL OFFICE ACTION

Dear Sir:

In response to the non-final rejection mailed Sep. 11, 2006, please amend the above-identified application for patent and consider the remarks, as follows:

### CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on December 11, 2006.

Signature   
Stephen B. Ackerman, Reg. No. 37,761

Date: 12/11/06

**Amendments to the Claims** are reflected in the listing of claims which begins on page 3 of this paper.

**Remarks/Arguments** begin on page 6 of this paper.